

(Rev. 10/96)

FORM CT-594

Athlete and Entertainer Withholding Remittance Statement

WITHHOLDING AGENT

Name	Address	City, State, ZIP Code
Contact Person	Telephone Number	
CT Tax Registration Number	Federal Employer Identification Number	

PERFORMING ENTITY

Name	Address	City, State, ZIP Code
Contact Person	Telephone Number	
CT Tax Registration Number	Social Security Number or Federal Employer Identification Number	

PERFORMING ENTITY'S AGENT

Name	Address	City, State, ZIP code
Contact Person	Telephone Number	
CT Tax Registration Number	Social Security Number or Federal Employer Identification Number	

WITHHOLDING AGENT

1. Performance date	1	/	/
2. Withholding rate (4.5% of gross payments unless authorized to withhold at a lesser rate by the Department)	2	%	
3. Gross amount paid (before withholding)	3	\$	
4. Total amount withheld	4	\$	
I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.			
Signature	Printed Name	Date	
		/ /	

CT-594 INSTRUCTIONS FOR WITHHOLDING AGENT

Conn. Agencies Regs. §12-705(b)-1 and Policy Statement 96(1) require you to:

1. Withhold at the prescribed withholding rate from gross payments made to the recipient(s). Withholding agents are required to withhold if the recipient expects his or her earnings from services performed in Connecticut to exceed \$1500 during the calendar year.
2. Complete this form. Return a copy with Form CT-941, *Quarterly Reconciliation of Withholding*, and payment of tax withheld to the Department of Revenue Services, 25 Sigourney Street, Hartford, CT 06106-5032, by the end of the month following the end of the calendar quarter during which the tax was required to be withheld.
3. Furnish two copies to the recipient.
4. Retain a copy for your records.

You are not liable to the recipient for any amounts that you are required to withhold and pay to DRS.

PENALTIES: A withholding agent who fails to withhold or remit income tax withheld is liable for the payment of the tax, whether or not it is collected from the performer. The withholding agent is liable for the correct amount of the tax. In addition, the withholding agent is liable for penalties and interest as if the withholding due were the withholding agent's tax liability. See Conn. Agencies Regs. §12-707-2(a). A penalty will also apply to a withholding agent who knowingly accepts a false Form CT-590, *Athlete and Entertainer Withholding Exemption Certificate*. Exemption from withholding is valid only if a Form CT-590 is accepted by the withholding agent in good faith. In general, penalties will apply in cases of evading, failing to collect, account for or pay over tax; fraud; wilful violations; and false statements relating to withholding allowances. See Conn. Gen. Stat. §§12-736, 12-737 and 12-738.

CT-594 INSTRUCTIONS FOR INDIVIDUAL RECIPIENT

The withholding of tax does not relieve you of the duty to file a Connecticut income tax return within three months and fifteen days after the close of your taxable year. See the instructions to Forms CT-1040 and CT-1040NR/PY.

Even if you are not required by law to file a tax return, you must file a return to receive a refund if Connecticut tax has been withheld. Filing a return late may result in the assessment of a penalty even if no tax is due. For more information or to request tax forms and instructions call 1-860-541-4550.

When filing your Connecticut tax return, attach a copy of this form to the face of your return as you would a federal Form W-2. Keep another copy for your records.